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SFUND RECORDS CTR
2290816**OAHU SUGAR COMPANY, LLC**

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VIA DHL EXPRESS COURIER
AND FACSIMILE (415) 947-3518

January 23, 2004

Keith Takata
Director, Superfund Division
U.S. Environmental Protection Agency
Region 9
75 Hawthorne Street
San Francisco, CA 94105-3901

Re: Oahu Sugar Company Site at Pearl Harbor Naval Complex

Dear Mr. Takata:

In response to your letter dated November 25, 2003, I am submitting for your review and comment the enclosed "Work Plan for Additional Site Characterization" prepared by BEI Environmental Services for Oahu Sugar Company, LLC. Oahu Sugar intends to have BEI proceed promptly with the additional characterization work upon approval of the Workplan.

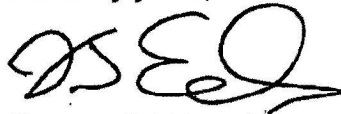
Your letter of November 25, 2003 also requested submittal of a workplan for conducting an interim remedy at the site. Although we had BEI undertake preparation of an interim remedy workplan, it has become apparent during the course of their work that the full costs of the alternative interim remedies will substantially exceed the partial cost estimates provided by EPA's contractor. Given that conclusion, Oahu Sugar does not have financial resources sufficient to conduct any of the alternative interim remedies. In addition, if the cost of implementing an interim remedy is so high, we believe that it may be in the government's interest to abandon an interim solution strategy for now and use the data obtained from the additional characterization work to identify an appropriate permanent solution.

Accordingly, we have asked BEI to defer completion of the interim remedy workplan pending discussion of these issues. As I am sure you know, we are in the process of responding to an EPA Information Request dated January 9, 2004 concerning our finances. We have previously discussed our finances with the Hawaii Department of Health, the Navy, and the EPA, and we believe that the answers that we will provide to the EPA in connection with its information request will confirm that Oahu Sugar Company, LLC, does not have the wherewithal to contribute meaningfully to the remediation of the site.

Keith Takata
January 23, 2004
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Please call if you have any questions.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'TGE', with a stylized flourish at the end.

Tamara G. Edwards
Vice President

Enclosure